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22 Attorneys for Creditor  
23 MADCOW INTERNATIONAL GROUP LIMITED

14 **UNITED STATES BANKRUPTCY COURT**  
15 **FOR THE EASTERN DISTRICT OF VIRGINIA**

16  
17 In re:  
18 CIRCUIT CITY STORES, INC., et al.  
19 Debtors. ) Case No. 08-35653-KRH  
20 ) Chapter 11 (jointly administered)  
21 )  
22 ) **MEMORANDUM OF POINTS AND**  
23 ) **AUTHORITIES IN SUPPORT OF**  
24 ) **MOTION FOR ENTRY OF AN ORDER**  
25 ) **GRANTING ALLOWANCE AND**  
26 ) **COMPELLING PAYMENT OF**  
27 ) **ADMINISTRATIVE EXPENSE CLAIM**  
28 )  
29 ) **[Filed concurrently with Notice of**  
30 ) **Motion and Motion for Payment of**  
31 ) **Administrative Expense and**  
32 ) **Declaration of David Wu]**  
33 )  
34 ) Date: November 3, 2009  
35 ) Time: 11:00 A.M.  
36 ) Place: United States Bankruptcy Court,  
37 ) Room 5000, 701 East Broad Street,  
38 ) Richmond, Virginia 23219

1  
2 MADCOW INTERNATIONAL GROUP LIMITED (“Creditor”), an  
3 unsecured creditor of Debtor CIRCUIT CITY STORES, INC. *et al.* (“Debtor”), by and  
4 through its undersigned counsel appears before the United States Bankruptcy Court for  
5 the Eastern District of Virginia, Richmond Division and moves the Court for allowance  
6 and payment of Creditor’s Chapter 11 priority administrative expense claim for  
7 \$710,101.40 as against Debtor.

8 **I.**

9 **JURISDICTION**

10 The Court has jurisdiction over this administrative expense claim motion  
11 (the “Motion”) pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding  
12 pursuant to 28 U.S.C. § 157(b)(2). Venue of this motion is proper under 28 U.S.C. §§  
13 1408 and 1409.

14 **II.**

15 **BACKGROUND**

16 On November 10, 2008 (the “Petition Date”), the Debtor filed a voluntary  
17 petition for relief under Chapter 11 of the Bankruptcy Code. Since that time, Debtor has  
18 remained in possession of Creditor’s property and continues to operate its business and  
19 manage its affairs as a debtor in possession pursuant to 11 U.S.C. §§ 1107(a) and 1108.

20 Creditor is a Hong Kong based vendor who regularly sold various types of  
21 consumer electronic goods (“goods”) to Debtor. (Declaration of David Wu ¶ 3, hereinafter  
22 “Wu Decl.”) Creditor sold goods to the Debtor that were shipped or delivered after the  
23 petition date. (Wu Decl. ¶ 4.) Specifically, creditor shipped \$710,101.40 worth of goods  
24 to the Debtor from November 10, 2008 through November 22, 2008. (Wu Decl. ¶ 5; See  
25 also Exhibit “A” to Wu Decl.) The goods were ordered by Debtor through the customary  
26 procedure established between Creditor and Debtor over the course of their relationship.  
27 (Wu Decl. ¶ 7.) Pursuant to the invoices, payment was to be telegraphically transferred  
60 days after vessel departure. (Wu Decl. ¶ 8.) Time for payment has now expired. (Wu

1 Decl. ¶ 9.)

2 As of the date of this motion, Debtors have not paid Creditors for any  
3 portion of the value of the goods shipped or delivered after the petition date. (Wu Decl. ¶  
4 10.) Therefore, Creditor seeks relief from this court in the amount of \$710,101.40 as an  
5 allowed administrative expense under Bankruptcy Code section 503(b).

6

7 **III.**

8 **RELIEF REQUESTED**

9 Pursuant to the Court's November 13, 2008 order, and 503(b) and 507(a)(2)  
10 of the Bankruptcy Code, Creditor respectfully requests that this Court allow Creditor's  
11 priority administrative expense claim in the amount of \$710,101.40 for the goods.

12

IV.

13

**BASIS FOR RELIEF**

14 On November 13, 2008, the Court granted administrative expense status to  
15 obligations arising from postpetition delivery of goods by Vendors to Debtor. (See  
16 Exhibit "B" to Wu Decl.) Specifically, the court ordered:

17

18 "The Vendors shall have administrative expense claims with priority under  
19 Bankruptcy Code sections 503(b) and 507(a)(2) for those undisputed  
20 obligations arising from outstanding orders relating to shipments of Goods  
delivered, received, and accepted by the Debtors after the Petition Date ...  
21 The Debtors are authorized, but not obligated, to pay their undisputed  
obligation arising from the postpetition shipment or delivery of Goods by  
the Vendors under their practice in the ordinary course before the  
22 commencement of these chapter 11 cases."

23

Creditor regularly sold Debtor goods in the ordinary course of Debtor's business that  
24 were shipped or delivered after the petition date. (Wu Decl. ¶¶ 3-4,) As evidenced by the  
25 invoices and attached as Exhibit "A" to the Declaration of David Wu, it is undisputed  
that Creditor shipped \$710,101.40 worth of goods to the Debtor from November 10, 2008  
26 through November 22, 2008. (See Exhibit "A" to Wu Decl.) The goods were ordered by  
27 Debtor through the customary procedure established between Creditor and Debtor  
28

1 whereby Debtor would order goods and Creditor would ship the goods and issue  
2 commercial invoices to Debtor for payment. (Wu Decl. ¶ 7; Exhibit "A" to Wu Decl.)  
3 Pursuant to the invoices, payment was to be telegraphically transferred 60 days after  
4 vessel departure. (Wu Decl. ¶ 8.) As of the date of this motion, Debtors have not paid  
5 Creditors for any portion of the goods shipped or delivered after the petition date and  
6 time for payment has now expired. (Wu Decl. ¶¶ 9-10.) Pursuant to the Court's  
7 November 13, 2008 order, because this claim is for undisputed obligations arising from  
8 the shipment or delivery of goods after the petition date, this claim must be afforded  
9 administrative expense status with priority under Bankruptcy Code sections 503(b) and  
10 507(a)(2). Therefore, Creditor is entitled to payment of \$710,101.40 as an allowed  
11 administrative expense with priority under the Bankruptcy Code.

12 Further, Creditor reserves its right to assert claims against Debtor for  
13 amounts not contemplated by this Motion and to amend, modify, and/or supplement this  
14 request, as appropriate under the circumstances.

15 **V.**

16 **CONCLUSION**

17 WHEREFORE, Creditor respectfully requests that the Court issue an order  
18 (a) for allowance and payment of Creditor's administrative expense claim against the  
19 Debtors, Circuit City Stores, Inc., *et al.*, in the amount of \$710,101.40 as an  
20 administrative expense upon the effective date of confirmation of a plan of  
21 reorganization in this case, and (b) granting such other and further relief as may be just  
22 and proper under the circumstances.

23  
24 DATED: October 9, 2009 **MADCOW INTERNATIONAL GROUP LIMITED**

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2                   **CERTIFICATE OF SERVICE**  
3

4 I hereby certify that on the 9<sup>th</sup> day of October, 2009, I caused to be served a true and correct copy of  
5 Madcow International Group Limited's MEMORANDUM OF POINTS AND AUTHORITIES IN  
6 SUPPORT OF MOTION FOR ENTRY OF AN ORDER GRANTING ALLOWANCE AND  
7 COMPELLING PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM to all parties receiving  
8 notice via ECF and via ECF and/or email on the following:

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